

OGC HAS REVIEWED.

8 September 1952

MEMORANDUM FOR THE FILES

Deductions - Travelling Expenses

The expenses of moving household furniture from overseas to the United States, over and above the amount for which the employee was reimbursed, was an expense personal in character and was, therefore, not deductible for income tax purposes.
[] T.C. Memo par. 7375 (m) 52 CCH

25X1A

[]
Office of General Counsel

25X1A

OGC/CWP:mkn

Distribution:

- 1 - General Tax File
- 1 - Chrono.